



4810-31-P

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Molly Stasko by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-8922, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### SUPPLEMENTARY INFORMATION:

#### Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Usual and Customary Business Records Relating to Tax-Free Alcohol

*OMB Control Number:* 1513-0059.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* In general, the IRC at 26 U.S.C. 5001 imposes a Federal excise tax on distilled spirits produced or imported into the United States. However, under the IRC at 26 U.S.C. 5214, distilled spirits may be withdrawn free of tax for nonbeverage purposes for use by Federal, State, and local governments, certain educational organizations and institutions, research laboratories, hospitals, blood banks, sanitariums, and nonprofit clinics, subject to regulations prescribed by the Secretary. Under that IRC authority, the TTB regulations in 27 CFR part 22 require tax-free alcohol users to maintain certain usual and customary shipment, loss, consignment, return, and inventory records, which are kept during the normal course of business, in order to maintain accountability over tax-free spirits.

*Form:* None.

*Affected Public:* Business or other for-profit; Federal government, State, local, and tribal governments.

*Estimated Number of Respondents:* 5,600.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 5,600.

*Estimated Time per Response:* None. (Under the OMB regulations 5 CFR 1320.3(b)(2), regulatory requirements to maintain usual and customary records kept during the normal course of business place no burden on respondents as defined in the Paperwork Reduction Act.).

*Estimated Total Annual Burden Hours:* None.

2. *Title:* Certification of Proper Cellar Treatment for Imported Natural Wine.

*OMB Control Number:* 1513-0119.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Under the IRC at 26 U.S.C. 5382(a)(3), importers of natural wine produced after December 31, 2004, must provide the Secretary with a certification, accompanied by an affirmed laboratory analysis, that the practices and procedures used to produce the wine constitute proper cellar treatment. That IRC section also contains alternative certification requirements or exemptions for natural wine produced and imported under certain international agreements, as well as for such wine imported by an owner or affiliate of a domestic winery. In addition, the Federal Alcohol Administration Act at 27 U.S.C. 201 et seq. (FAA Act) vests the Secretary with authority to prescribe regulations regarding the identity and quality of alcohol beverages. Under those authorities, the TTB wine regulations in 27 CFR part 4 and its alcohol beverage import regulations in 27 CFR part 27 implement the IRC's proper cellar treatment certification requirement for imported natural wine.

*Form:* None.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 50.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 50.

*Estimated Time per Response:* 0.33 hours (20 minutes).

*Estimated Total Annual Burden Hours:* 17 hours.

3. *Title:* Tax Class Statement Required on Hard Cider Labels.

*OMB Control Number:* 1513-0138.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 5041 imposes six Federal excise tax rates on wine, the lowest of which is the hard cider tax rate listed in section 5041(b)(6), while the IRC at 26 U.S.C. 5368(b) provides that wine can only be removed in containers bearing the marks and labels evidencing compliance with chapter 51 of the IRC as the Secretary may by regulation prescribe. Also, section 335(a) of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act, Pub. L. 114–113) recently modified the definition of hard cider in the IRC at 26 U.S.C. 5041(g) to broaden the range of products eligible for the hard cider tax rate. In addition, TTB’s FAA Act-based wine labeling regulations in 27 CFR part 4 allow the term “hard cider” to appear on wine labels even if the product does not meet the definition of “hard cider” for tax purposes under the IRC. In light of this, in order to adequately identify products eligible for the hard cider tax rate, the TTB regulations in 27 CFR parts 24 and 27 require the tax class statement, “Tax class 5041(b)(6),” to appear on containers of domestic and imported wines, respectively, for which that tax rate is claimed. The placement of the hard cider tax class statement on such wine labels is necessary to protect the revenue as it evidences compliance with the IRC’s statutory requirements and identifies products for which the taxpayer is claiming the hard cider tax rate.

*Form:* None.

*Affected Public:* Business or other for-profits.

*Estimated Number of Respondents:* 820.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 820.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 820 hours.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dated: April 23, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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